

WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council Créée en 1952 sous le nom de Conseil de coopération douanière

HARMONIZED SYSTEM REVIEW SUB-COMMITTEE

NR0215E1

O. Eng.

25th Session

Brussels, 11 January 2002.

POSSIBLE AMENDMENTS TO THE NOMENCLATURE AND EXPLANATORY NOTES TO CHAPTER 24

(Item III.A.5 on Agenda)

Reference documents:

42.083 (HSC/21) NC0090E2, Annex IJ/1 (HSC/23 - Report) NC0284E1 (HSC/26) NC0340E2, Annex G/2 (HSC/26 - Report) NR0144E1 (RSC/23) NR0160E1 (RSC/23) NR0161E1 (RSC/23) NR0164E1 (RSC/23) NR0165E2, Annex C/9 (RSC/23 – Report) NR0174E1 (RSC/24) NR0197E1 (RSC/24) NR0205E2, Annex C/6 (RSC/24 – Report)

I. BACKGROUND

- 1. At its 24th Session, many delegates informed the Sub-Committee that they had made contact with their tobacco industries to see whether legal amendments to Chapter 24 were necessary. They reported that their industries were of the view that legal amendments were not needed. These delegates therefore favoured the status quo.
- One delegate indicated that he could also accept the status quo, but in view of the
 fact that only part of his industry had responded to this question, and because he still needed
 to consult with his experts on fiscal matters, he proposed to have a preliminary discussion
 only at this session.
- 3. The Sub-Committee therefore decided to postpone a full discussion of this agenda item to its next session in March 2002.

File No. 2653

II. SECRETARIAT COMMENTS

4. At the time of preparation of this document, the Secretariat has not yet received any new comments with regard to this agenda item. The Sub-Committee should therefore take into consideration the comments from the Secretariat and several Member administrations, which are reproduced in Docs. NR0174E1 and NR0197E1 when taking up this item.

III. CONCLUSION

5. The Sub-Committee is invited to consider whether legal amendments to Chapter 24 are necessary to provide for the classification of intermediate tobacco products, taking into account the comments from the Secretariat and several Member administrations in Docs. NR0174E1 and NR0197E1, and the Sub-Committee's preliminary discussion with regard to this issue at its last session in September 2001 (see paragraphs 1 and 2 above).

2.